The Commissioner of Revenue is elected for a term of four (4) years. Her duties include ascertaining and assessing, at fair market value, all subjects of taxation in the County and timely entering such property onto the County's real and personal property tax books each year; working closely with the professional assessor appointed by the Board of Supervisors, to provide information necessary to facilitate the identification, classification and assessment of property subject to real estate assessment; administration of the county's program for property tax deferrals for elderly and handicapped persons; and administration of the County's program for special land use assessments.